IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 9TH JULY 2007 / 18TH ASHADHA 1929

WP(C).No. 21120 of 2007(L)

PETITIONER:

M/S.RALLISON ELECTRICALS PVT.LTD.
(FORMERLY KNOWN AS ROLLEX ELECTRO PRODUCTS PVT. LTD) 20/283 A, NO.47, SOUTH KALAMASSERY, ERNAKULAM, REPRESENTED BY ITS MANAGER, MR.TONY DAVIS.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA, REPRESENTED BY CHIEF SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAX, ERNAKULAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09/07/2007, THE COURT ON 09/07/2007 DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.21120 of 2007

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Dated this the 9th day of July, 2007.

JUDGMENT

Since petitioner has filed appeals against sales tax assessments both under KGST and CST Acts for 2002-2003, there will be stay against Exts.P3 and P3A recovery proceedings till disposal of appeals on petitioner making payment of one third of the demand within one month from now. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms